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SELECTED FINANCIAL DATA

PART 1

MARYLAND PUBLIC SCHOOLS

1982 -- 83

OFFICE OF MANAGEMENT INFORMATION SYSTEMS
MARYLAND STATE DEPARTMENT OF EDUCATION
200 WEST BALTIMORE STREET
BALTIMORE, MARYLAND 21201

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PART I

SELECTED FINANCIAL DATA FOR MARYLAND PUBLIC SCHOOLS: 1982-83

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INTRODUCTION

Selected Financial Data is prepared annually from information contained in the Annual Financial Reports submitted by each of the 24 local education agencies (LEAs) in Maryland. These reports, authorized under the Public School Laws of Maryland, Section 2-205, Section 5-109 and Bylaw 13A.02.01.03, elicate a uniform format for reporting LEA finances to the Maryland State Department of Education. A manual entitled the Financial Reporting Manual for Maryland Public Schools was developed to further outline the reporting requirements as contained within the law and to enable a collection of financial data which will conform to federal and state reporting requirements. Revised periodically to incorporate these changes, the latest revision was in 1982.

FUNDING, ACCOUNTING, AND AUDIT

LEAs are legal entities which exist to operate schools or contract for educational services. In Maryland, these school units are coterminous with the boundary of the political subdivision; i.e., the 23 county governments and the Baltimore City government. These school systems have no taxing power and must compete with other county or city agencies for funds to provide educational services. Local funds for education are made as appropriations for specific purposes and to ensure that these purposes are achieved, separate funds must be maintained to account for the monies. Maryland recognizes 6 funds in addition to a special account for keeping track of fixed assets. Following are a list of the funds and a brief description of each:

(1) The Current Expense Fund contains all accounts for general, routine current operations. Maryland presently has 11 categories into which current expenses are reported - Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Food Services, Community Services, Special Education and Capital Outlay. Each of these categories are further divided into expenditure functions, with each of the categories required some or all of the following object of expenditure details: salaries and wages, contracted services, supplies and materials, other charges, replacement and additional equipment, and outgoing transfers. Subject details are required for specific accounts; and expenditures for the categories of Instruction, Special Education and Administration require details to isolate expenditures for particular services, e.g., business support services vs centralized support services, regular instruction vs expenditures for gifted and talented students, and itinerant special education services vs expenditures for resource rooms.

(2) All transactions relating to major school construction or remodeling are accounted for in the School Construction Fund. Expenditures are accounted for as follows: purchase of sites, site improvements, buildings and building additions, remodeling, additional equipment, and other construction expenditures. In Maryland, the State has the responsibility of funding school construction and local school systems may supplement these funds to provide facilities in excess of those which are State approved.

(3) The Debt Service Fund accounts for the systematic repayment of principal and interest on debt. Although Maryland LEAs do not have the authority to issue bonds for school construction, they may be responsible for handling repayment of debt.

(4) The Food Service Fund accounts for operations required to provide meals to students and staff in schools; i.e., operating kitchen equipment, preparing and serving food, cleaning and storing equipment, and delivery services.

(5) The Student Activities Fund is for the purpose of accounting for funds which are owned, operated, and managed by the student body, under the guidance of the LEA staff, e.g., extracurricular activities, student council, etc.

(6) The Trust Agency Fund accounts for assets held in trust by the LEA for some other entity.

EXPENDITURES BY FY 1981

[illegible] Maryland General Assembly mandated [illegible] accountability system [illegible] and the statutory requirements for the annual [illegible] reporting [illegible]. The Data Analysis Section [illegible] evaluate the value of expenditures in relation to [illegible] available which enhance instructional [illegible] the category of Instruction and more [illegible] are [illegible] reported, [illegible] in Selected Financial Data, Part II, Table I.

Expenditures for educating students with special needs were accounted [illegible] expenditures for educating regular students in 1973 [illegible] are now the [illegible] amendments to Instructional [illegible] Special Education [illegible] Instructional Support also [illegible].

Other major reporting changes have occurred over the past several years. Briefly, two categories were eliminated and expenditures transferred to other areas, and one category was established. Expenditures for Student Body Activities are now Extracurricular Activities under Instruction, and Outgoing Transfers are now an object of expenditures to be reported in the appropriate category. The category of Food Services, which [illegible] expenditures of local dollars are the Food Service Supervisor and his new staffs are accepted, now has only one object of expenditure - Noncapital Fixed Assets. All Food Service expenditures are reported in detail in the Food Service Fund and shown in Selected Financial Data, Part II, on Table II. A new Special Education category became law in 1977; and as a result, beginning with the 1981 school year, expenditures for educating students with special needs were removed from other instructional costs as historically reported. Results of these costs were separately reported for the first time in FY 1982.

It should be noted that many of the financial details which the LEAs report are not regularly included as a part of our annual public information releases. If you have specific needs for information not contained with Selected Financial

Data, we would like to hear from you to determine if we can provide the specific information you desire. Please make your request in writing to Mrs. Kathie [illegible], Specialist in Financial Reporting. If you would prefer to come in and see what information is collected routinely, or if you have questions regarding this information, please contact Mrs. [illegible] at 659-2604.

DEFINITIONS

Administration refers to an expenditure category for reporting the general regulation, direction, and control of the LEA and the LEA instructional program. Activities in this category concern the LEA as a whole, not the administration of a single building or narrow phase of school activities. It generally refers to LEA [illegible] in effecting the formulation and execution of educational or financial policy.

Assessed valuation refers to the valuation of property as [illegible] by the [illegible] for taxation purposes.

Average daily attendance is computed by dividing the sum of the days present of all pupils in the [illegible] by the total number of days that schools are in session in a given fiscal year. [illegible] kindergarten [illegible] counted as one-half. [illegible]

Average daily membership is computed by dividing the sum of the days present and absent of the pupils in the [illegible] by the total number of days that the schools were in session. [illegible] kindergarten pupils are counted one-half when they attend school for only one-half day.

Bonded debt is the part of the LEA debt that is covered by outstanding bonds.

Capital outlay is an expenditure which results in the acquisition of fixed assets or additions to fixed assets.

Community services are [illegible] which are provided by the LEA [illegible] for the community as a whole, or some segment of the community; e.g., community recreation programs, civic activities, public libraries, programs of custody and care of children, etc.

Debt service refers to expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans.

Federal funds are funds received from the Federal government either directly or indirectly (as is the case with those funds which are given to the Maryland State Department of Education and distributed to the LEAs by any of several methods).

Fixed assets are land, buildings, machinery, furniture, and other equipment which the LEA intends to hold or continue in use over an extended period.

Food services are activities involved with the Food Service program of the school or LEA, including the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

Fund is an independent accounting entity with its own assets, liabilities and fund balances generally established as an account for financing specific activities of an agency's operations.

Health Services are physical and mental health activities which provide pupils with appropriate medical, dental, and nurse services.

Instruction refers to activities dealing directly with the teaching of regular pupils either in the school classroom or in any other location; or it involves other learning situations such as extracurricular activities. Included are expenditures for the Office of the Principal.

Local Appropriation is money received out of taxes and other revenues by the County Commissioners or City Council for a specific purpose such as education.

Operation of Plant refers to activities which are concerned with keeping the grounds, buildings and equipment in their original condition of completeness or efficiency either through repair or replacement of property.

Payments to refers to amounts received which belong to a local unit but which are collected by another unit such as taxes paid by property owners, which are collected by the State and returned to the local unit; or taxes collected by one unit and shared with another unit on a basis of population.

Pupil Personnel Services refers to activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. Activities may be classified under the following headings: attendance, health, psychological, speech pathology, audiology, and other pupil personnel services.

Regular Instruction consists of those activities dealing directly with the teaching of pupils in a school or classroom situation in which the pupil's experiences are substantially influenced by a curriculum and other instructional materials generally designed for pupils of approximately the same age or level of advancement.

Special Instruction consists of those activities designed to provide pupils with learning experiences and environments in addition to those provided through regular instruction. Special instruction includes programs for physically handicapped, mentally handicapped, socially and emotionally disturbed, speech impaired, hearing impaired, visually handicapped, gifted and talented, and other special elementary or secondary programs.

Student Transportation Services are activities which are concerned with conveying pupils to and from school activities as provided by State law, including trips between home and school, or trips to school activities.

Table 1

Revenue from All Sources: Maryland Public Schools, 1980-81

Local Unit	Total Revenue & Expenditure	State	Federal	Total Appropriation	Other[1]	Revenue[2]	Percent Distribution by Source: State	Federal	Local	Borrowing
Total State	$2,422,806,731	$961,501,295	$136,570,003	$1,246,941,849	$77,793,584	$1,079,517	$7,981,103	39.8	6.1	55.6	0.3
Allegany	38,732,851	16,822,555	3,424,776	14,876,111	1,561,536	11,873	466,792	39.2	5.6	54.9	0.2
Anne Arundel	209,260,230	80,339,573	11,642,271	101,249,624	14,409,560	619,202	2,136,707	49.6	11.9	37.9	0.5
Baltimore City	404,111,515	200,165,535	46,238,864	149,432,414	3,701,641	572,062	29.7	2.8	67.4	0
Baltimore	441,136,520	184,357,673	9,571,907	221,378,861	8,831,081	415,673	41.8	5.9	50.7	1.5
Calvert	27,624,600	9,366,624	1,791,434	15,663,939	551,600	250,903	33.9	6.5	56.7	2.9
Caroline	12,410,554	6,417,607	1,321,800	4,214,671	96,528	359,948	51.7	10.6	34.0	2.9
Carroll	50,791,850	22,967,267	2,276,457	23,717,240	1,765,407	65,479	45.2	4.5	46.7	3.6
Cecil	37,496,338	16,284,628	1,913,298	15,815,037	1,084,119	399,256	43.4	5.1	42.2	1.1
Charles	58,985,320	25,941,869	4,251,851	28,896,935	2,895,739	1,199,924	44.0	7.2	49.0	2.0
Dorchester	17,068,810	8,151,203	1,760,894	6,199,886	963,668	991,159	47.7	10.3	36.3	5.8
Frederick	71,191,903	28,582,355	3,367,854	34,834,199	3,233,160	1,174,335	40.1	4.7	48.9	1.6
Garrett	16,496,154	9,086,847	1,710,511	4,997,852	697,496	1,203,448	55.0	10.4	30.3	4.3
Harford	87,999,351	36,403,341	5,255,224	39,111,838	4,136,627	2,092,320	41.4	6.0	44.5	2.4
Howard	89,104,767	27,570,168	5,151,253	54,130,011	1,965,340	287,412	30.9	5.8	60.8	0.3
Kent	8,269,629	3,895,262	433,451	3,765,862	436,130	13,147	47.1	5.2	45.5	0.2
Montgomery	405,398,771	99,127,481	11,547,005	260,276,458	14,875,951	571,876	24.5	2.8	64.2	0.1
Prince George's	368,534,671	146,439,954	24,272,144	176,268,672	14,954,049	6,599,852	39.7	6.6	47.8	1.8
Queen Anne's	14,530,[illegible]	5,869,430	1,104,096	6,807,419	611,503	37,840	40.4	7.6	46.9	0.3
St. Mary's	36,411,[illegible]	18,[illegible],[illegible]	5,614,[illegible]	13,[illegible],[illegible]	1,165,[illegible]24	17,[illegible]36	49.8	10.0	38.1	0
Somerset	10,[illegible],[illegible]	5,[illegible],[illegible]	1,[illegible],[illegible]	2,[illegible],[illegible]	[illegible]6,[illegible]	52,[illegible]	53.2	17.4	29.1	0.8
Talbot	12,[illegible],[illegible]	3,[illegible],[illegible]	[illegible]15,[illegible]	7,[illegible],[illegible]	524,[illegible]	[illegible]	28.0	7.6	64.5	0
Washington	56,[illegible],[illegible]	25,[illegible],[illegible]	4,[illegible],[illegible]	25,[illegible],[illegible]	1,[illegible],[illegible]	15,[illegible]	44.2	7.9	46.8	0
Wicomico	34,[illegible],[illegible]	15,[illegible],[illegible]	2,[illegible],[illegible]	14,[illegible],[illegible]	1,[illegible],[illegible]	[illegible],[illegible]	43.9	6.3	45.5	2.6
Worcester	19,[illegible],[illegible]	5,[illegible],[illegible]	1,[illegible],[illegible]	11,[illegible],[illegible]	[illegible],[illegible]	[illegible],[illegible]	29.8	7.6	62.5	1.1

Includes revenue from the following: Capital Reserve, School Construction, Debt Service, and Food Service.
Includes the following: tuition, transportation fees, revenue from federal sources, and other miscellaneous revenues.
Includes the sale of property, bond issues proceeds, and [illegible] transfers from [illegible] and [illegible] funds.
Less than 0.1 percent.

Table 2

Revenue from All Sources for Current Expenses* by Local School Systems: 1992 – 93
(Includes Workers' Compensation and Social Security Contributed by State)

Local Unit	Total Revenue & Nonrevenue	State	Federal	Local Appropriations	Other**	Nonrevenue†	Percent Distribution			
							State	Federal	Local	Nonrevenue
Total State	$2,208,867,237	$918,634,987	$147,511,719	$1,199,580,114	$26,714,069	$726,838	38.4	6.2	55.3	0
Allegany	34,900,197	16,734,641	2,980,822	14,820,799	581,930	12,005	47.6	8.3	41.0	0
Anne Arundel	191,811,865	76,266,914	11,041,692	101,004,124	1,500,255	–	39.8	5.7	53.4	–
Baltimore City	352,405,737	180,199,413	50,606,923	120,761,171	238,230	–	51.1	13.2	35.6	–
Baltimore	311,024,595	94,662,572	8,459,193	208,026,137	1,076,710	–	30.2	2.7	67.0	–
Calvert	24,715,260	7,750,503	1,496,749	15,011,537	77,135	381,335	31.3	6.0	61.0	1.5
Caroline	11,767,830	6,272,142	1,471,078	3,914,571	109,239	–	53.3	11.6	35.0	–
Carroll	47,593,770	22,961,729	1,915,588	22,475,149	237,703	54,552	48.2	4.0	47.5	0.1
Cecil	34,479,072	16,683,761	1,916,225	14,893,932	261,118	430	48.8	5.4	43.6	0
Charles	47,473,801	23,240,831	2,814,768	19,864,151	1,551,852	1,561	49.8	6.1	41.9	0
Dorchester	15,375,976	6,917,209	1,663,151	6,139,936	537,816	54,109	44.9	10.8	39.8	0.3
Frederick	64,077,969	27,268,087	3,054,975	32,521,511	1,239,301	1,513	42.5	4.7	52.6	0
Garrett	14,976,976	7,361,852	1,749,434	4,977,662	410,869	9,267	52.0	11.0	36.8	0
Harford	79,299,211	36,653,644	4,706,791	36,911,375	1,075,398	–	50.1	5.9	47.8	–
Howard	81,751,726	26,652,737	3,233,967	50,435,106	2,009,256	3,660	32.5	2.2	65.1	0
Kent	7,791,021	3,319,562	699,154	3,502,350	269,921	2,480	43.8	8.2	47.9	0
Montgomery	385,403,308	89,788,812	11,267,886	284,344,911	5,240,171	–	23.7	3.0	75.2	–
Prince George's	336,537,758	135,580,190	19,958,160	172,330,114	6,515,454	153,842	41.1	5.6	53.1	0
Queen Anne's	14,748,436	5,956,860	1,081,191	6,611,240	305,393	50,880	39.2	6.5	50.7	0.3
St. Mary's	33,186,801	16,038,613	3,457,791	13,549,634	123,613	17,149	46.2	10.4	41.2	0
Somerset	9,700,119	5,199,816	1,681,769	2,637,040	167,494	–	53.6	17.4	29.0	–
Talbot	11,350,572	3,167,305	985,262	7,054,006	212,070	909	27.9	8.8	64.0	0
Washington	51,806,269	22,961,705	4,020,862	24,370,601	450,536	5,891	44.4	7.7	47.7	0
Wicomico	30,318,211	14,315,431	2,070,431	13,810,847	661,769	–	47.2	6.8	45.9	–
Worcester	16,741,774	4,057,117	1,339,100	11,011,727	213,060	–	24.2	8.0	67.2	–

*Includes revenue for purchase of equipment and additional appraisal for current expense purposes; federal and state revenue for local service operations; current value of U.S.D.A. commodities.
**Includes tuition, transportation fees, transfer of funds from school activity funds, cafeteria/community service revenues.
†Includes the sale of property, tax increment proceeds, corridor beautification revenue, advisory neighborhood revenue.
Less than 0.1 percent.

Table 3

Revenue from All Sources for Current Expenses* Received by Public Schools: 1982 - 83
(Excludes Teachers' Retirement and Social Security Contributions by School)

Local Unit	Total Revenue & Borrowing	State	In Aid Federal	Local Appropriation	Other/	Borrowing+	Percent from Each Source: State	Federal	Local	Borrowing
Total State	$1,980,593,540	$625,501,232	$137,511,229	$1,196,580,114	$20,211,669	$736,896	31.5	6.9	61.5	0
Allegany	31,177,630	12,901,674	2,990,002	14,820,754	530,840	12,094	41.3	9.5	49.2	0
Anne Arundel	171,109,407	57,564,396	11,034,092	101,603,121	1,586,296	-	33.6	6.4	59.9	-
Baltimore City	323,343,514	154,127,150	40,606,923	125,361,171	248,240	-	46.7	14.4	38.8	-
Baltimore	277,430,206	58,998,260	8,459,199	206,838,317	1,036,729	-	21.2	3.0	75.6	-
Calvert	22,454,497	5,409,851	1,495,549	15,011,537	77,136	361,424	23.4	6.6	67.1	1.6
Caroline	10,704,301	5,209,584	1,371,078	3,133,571	109,243	-	20.6	12.8	38.5	-
Carroll	42,720,266	18,119,619	1,905,584	22,435,730	247,103	51,562	42.4	4.5	52.9	0.1
Cecil	30,171,712	11,581,401	1,806,526	14,699,596	483,148	41	44.3	6.0	49.5	0
Charles	43,117,954	16,674,751	2,913,719	19,864,151	1,481,682	1,551	41.7	6.7	46.5	0
Dorchester	13,948,576	5,480,471	1,669,184	6,199,920	547,819	51,109	39.3	11.9	48.3	0.3
Frederick	57,573,311	20,751,529	3,054,955	32,521,513	1,249,801	1,513	36.0	5.3	58.6	0
Garrett	13,021,736	6,141,142	1,540,960	4,977,652	350,055	9,207	47.1	12.2	43.5	0
Harford	71,152,853	28,166,473	4,786,791	36,911,375	1,085,851	-	39.9	6.6	54.3	-
Howard	74,117,732	18,953,731	1,833,987	50,455,106	2,869,218	3,690	25.5	2.4	71.9	0
Kent	7,058,359	2,648,856	659,151	3,702,400	230,923	2,909	38.0	9.0	52.8	0
Montgomery	341,603,881	43,180,710	11,247,965	284,314,915	5,730,474	-	12.5	3.3	81.1	-
Prince George's	300,836,914	102,914,439	19,053,160	172,536,114	6,123,433	135,302	34.2	6.3	59.4	0
Queen Anne's	12,625,995	4,905,729	1,114,190	6,631,236	350,850	50,000	38.7	8.7	52.4	0.3
St. Mary's	30,290,865	13,134,419	3,467,361	13,149,610	521,028	17,148	43.3	11.4	43.1	0
Somerset	8,870,423	4,369,115	1,064,709	2,637,000	197,349	-	49.1	19.2	31.7	-
Talbot	10,311,252	2,136,454	915,282	7,051,666	212,850	300	20.6	8.8	70.4	0
Washington	46,445,867	17,701,253	4,020,151	24,370,665	330,526	5,268	38.1	8.6	53.2	0
Wicomico	27,166,765	11,180,896	2,070,434	13,310,847	621,709	-	41.1	7.6	51.2	-
Worcester	15,141,329	2,496,606	1,419,110	11,031,571	214,960	-	16.2	9.3	71.2	-

*Includes revenue for purchase of replacement and additional equipment for current expense purposes and federal and state revenue for food service operations; excludes value of U.S.D.A. commodities.
/Includes tuition, transportation fees, transfers of funds from school units in other states, unallocated insurance, other revenues.
+Includes the sale of property, bond premium proceeds, and other miscellaneous nonrevenue sources, new borrowed money.
Less than 0.1 percent.

Table 4

Revenue from All Sources by School Distribution, Regional Districts: 1966-67

Local Unit	Total Revenue & Borrowing	State	Federal	Local Appropriation	Other	Borrowing*	Percent from Each Source State	Federal	Local	Borrowing
Total State	$78,916,684	$32,581,000	–	$30,240,431	$113,916	$5,291,637	41.9	–	38.4	6.7
Allegany	2,057,455	1,023,743	–	17,612	–	14,702	50.4	–	0.9	0.7
Anne Arundel	1,250,[illegible]	[illegible]	–	[illegible]	–	563,300	–	–	44.2	44.8
Baltimore City	21,[illegible]	14,412,047	–	5,430,[illegible]	–	2,738,[illegible]	65.4	–	24.9	9.7
Baltimore	7,[illegible]	845,436	–	6,[illegible]	–	137,[illegible]	11.4	–	86.9	1.8
Calvert	1,[illegible]	1,623,518	–	2[illegible]	–	25,297	86.6	–	12.1	1.3
Caroline	[illegible]	–	–	–	947	–	–	–	100.0	–
Carroll	477,[illegible]	5,842	–	451,[illegible]	–	19,[illegible]	1.2	–	91.7	4.1
Cecil	2,5[illegible]	1,[illegible]	–	[illegible]	9,[illegible]	16,[illegible]	75.3	–	24.0	0.7
Charles	6,5[illegible]	1,[illegible]	–	4,[illegible]	[illegible],765	[illegible],456	38.3	–	69.4	0.3
Dorchester	1,[illegible]	1,[illegible]	–	–	–	–	100.0	–	–	–
Frederick	3,[illegible]	1,[illegible]	–	1,[illegible]	–	21,111	48.3	–	50.0	0.7
Garrett	1,[illegible]	1,[illegible]	–	–	–	–	100.0	–	–	–
Harford	3,[illegible]	2,[illegible]	–	[illegible]	–	[illegible]	75.0	–	19.4	1.8
Howard	1,[illegible]	[illegible]	–	1,[illegible]	–	[illegible]	29.3	–	60.1	14.6
Kent	4,[illegible]	–	–	–	–	4,661	–	–	–	100.0
Montgomery	7,[illegible]	1,[illegible]	–	6,[illegible]	[illegible]	–	15.4	–	83.6	–
Prince George's	9,[illegible]	[illegible]	–	1,[illegible]	[illegible]	1,[illegible]	66.6	–	19.7	13.7
Queen Anne's	150,[illegible]	–	–	[illegible]	–	–	–	–	100.0	–
St. Mary's	2,[illegible]	[illegible]	–	–	[illegible]	–	98.9	–	1.1	–
Somerset	7,[illegible]	–	–	–	[illegible]	[illegible]	–	–	91.6	5.4
Talbot	–	–	–	–	–	–	–	–	–	–
Washington	1,[illegible]	[illegible]	–	[illegible]	–	–	76.5	–	23.4	–
Wicomico	1,[illegible]	1,[illegible]	–	[illegible]	–	[illegible]	55.8	–	1.0	43.2
Worcester	1,[illegible]	1,[illegible]	–	[illegible]	[illegible]	–	91.2	–	8.8	–

*Includes net increase in county, school bond, sale of property & capital, and interest earnings.

Table 5

Revenue from All Sources for Debt Services* Bay Local Public Schools: 1982 - 83

Local Unit	Total Revenue & Borrowing	Receipts State	Federal	Local Appropriation	Other	Borrowing	Percent from Each Source State	Federal	Local	Borrowing
Total State	$76,339,117	$30,004,234	-	$41,071,354	$5,163,529	-	39.4	-	60.6	-
Allegany	250,572	214,270	-	37,702	-	-	85.0	-	15.0	-
Anne Arundel	7,855,188	2,671,659	-	-	5,183,529	-	34.0	-	66.0	-
Baltimore City	24,883,955	6,159,625	-	18,650,330	-	-	24.8	-	75.2	-
Baltimore	11,842,310	5,850,674	-	5,991,636	-	-	49.4	-	50.6	-
Calvert	450,052	26,625	-	423,427	-	-	5.9	-	94.1	-
Caroline	165,545	165,545	-	-	-	-	100.0	-	-	-
Carroll	830,146	-	-	830,146	-	-	-	-	100.0	-
Cecil	517,925	202,300	-	315,625	-	-	39.1	-	60.9	-
Charles	1,287,536	408,400	-	879,136	-	-	31.7	-	68.3	-
Dorchester	-	-	-	-	-	-	-	-	-	-
Frederick	1,643,803	1,060,050	-	583,753	-	-	64.5	-	35.5	-
Garrett	-	-	-	-	-	-	-	-	-	-
Harford	2,766,793	1,194,550	-	1,572,243	-	-	43.2	-	56.8	-
Howard	3,130,135	421,423	-	2,708,712	-	-	13.5	-	86.5	-
Kent	263,136	-	-	263,136	-	-	-	-	100.0	-
Montgomery	4,375,736	4,346,823	-	28,913	-	-	99.3	-	0.7	-
Prince George's	12,030,132	5,834,064	-	6,196,068	-	-	48.5	-	51.5	-
Queen Anne's	317,273	273,250	-	44,023	-	-	86.1	-	13.9	-
St. Mary's	168,096	54,856	-	113,240	-	-	33.6	-	66.4	-
Somerset	57,196	49,300	-	7,896	-	-	86.2	-	13.8	-
Talbot	401,673	204,517	-	197,156	-	-	50.9	-	49.1	-
Washington	1,473,040	536,241	-	936,799	-	-	35.7	-	64.3	-
Wicomico	1,332,590	361,340	-	971,250	-	-	27.1	-	72.9	-
Worcester	267,962	123,712	-	144,250	-	-	21.9	-	80.1	-

*Maximum revenue for the payment of both principal and interest.

Table 6

Revenue from All Sources for Postsecondary Maryland Public Schools: 1982 - 1983

Local Unit	Total Revenue & Reinvestment	Revenue					Percent From Each Source			
		State	Federal*	Student Charges	Local Other Institutions	Other	Reinvestment	State	Fed	Local	Reinvestment
Total State	$100,896,461	$4,720,541	$36,401,386	$30,958,836	$17,268,652	$408,826	$636,220	4.7	46.1	48.6	0.6
Allegany	2,591,198	145,621	1,402,937	614,479	161,440	251,977	14,902	5.6	54.1	39.7	0.6
Anne Arundel	7,464,027	236,355	2,495,912	3,001,093	1,617,812	95,011	2,984	3.3	33.4	64.3	@
Baltimore City	23,123,429	1,957,639	17,623,587	919,149	2,595,383	28,761	-	8.5	76.2	15.3	-
Baltimore	10,991,913	259,838	3,059,239	3,826,528	3,730,563	-	84,775	2.4	28.1	66.7	0.8
Calvert	964,804	11,756	442,703	496,300	13,772	-	9,131	4.6	44.9	49.6	0.9
Caroline	736,812	33,975	325,934	366,660	-	-	10,343	4.6	44.2	49.8	1.4
Carroll	2,708,913	44,693	674,399	985,036	985,531	-	19,254	2.0	29.5	67.7	0.8
Cecil	1,479,922	64,927	601,770	393,060	412,668	-	9,477	4.4	40.8	54.2	0.6
Charles	2,493,707	95,805	1,056,053	1,241,557	-	-	90,292	3.8	42.0	50.6	3.6
Dorchester	954,885	-	564,284	389,592	-	-	-	-	59.2	40.8	-
Frederick	3,129,941	90,346	1,015,642	1,497,975	437,166	169,512	-	2.8	31.7	65.5	-
Garrett	1,019,301	63,626	561,269	304,045	183,567	-	6,794	6.2	55.1	38.0	0.7
Harford	3,645,709	119,842	1,474,638	2,012,238	-	38,511	-	3.3	40.4	56.3	-
Howard	2,916,644	43,157	705,206	1,113,209	1,010,063	43,850	1,159	1.5	24.0	74.5	@
Kent	360,842	15,554	143,712	108,827	96,395	-	5,354	4.3	37.3	56.9	1.5
Montgomery	11,259,135	321,955	3,082,357	3,803,016	3,999,464	-	52,343	2.9	27.4	69.2	0.5
Prince George's	16,530,635	745,199	7,361,730	6,360,143	1,743,811	-	295,752	4.5	41.7	49.0	1.8
Queen Anne's	558,523	32,035	234,431	292,057	-	-	-	5.7	42.0	52.3	-
St. Mary's	1,663,313	83,340	760,645	696,464	43,301	79,763	-	5.0	45.7	49.3	-
Somerset	696,120	47,024	456,335	176,827	-	-	16,934	6.8	65.5	25.1	2.4
Talbot	488,398	17,697	159,261	160,343	334,726	14,171	-	3.6	32.6	63.8	-
Washington	3,143,138	136,892	1,378,936	1,550,185	-	27,010	10,105	4.4	43.9	51.4	0.3
Wicomico	1,511,026	63,720	554,112	470,819	428,870	13,430	45	4.2	36.2	59.6	@
Worcester	774,324	44,961	329,070	402,594	-	-	6,799	5.8	41.3	52.0	0.9

* Includes value of U.S.D.A. commodities.
+ Includes sale of equipment, net insurance recovery, and other miscellaneous receipts.
@ Less than 0.1 percent.

Table 7

Revenue from the State of Maryland for Public School Purposes: 1982 - 83

Local Unit	Total State Funds	State Share of Current Expenses	Compensatory Education	Handicapped Children	Gifted & Talented	Disruptive Youth	Innovative Programs	Adult Continuing Education	Industrial Education	Apprentice Programs
				Current Expense Fund						
Total State	$921,363,294	$422,588,433	$8,556,135	$76,730,191	$2,049	$470,329	$588,033	$659,530	$18,000	$316,973
Allegany	18,872,655	9,568,534	116,955	1,835,841	–	13,830	–	–	–	–
Anne Arundel	83,938,575	39,533,729	288,080	7,149,514	–	100,660	–	62,586	–	22,530
Baltimore City	260,665,085	102,664,322	5,723,748	15,963,732	–	44,552	42,145	245,109	–	2,852
Baltimore	101,357,674	38,963,782	356,130	6,720,705	–	70,429	–	49,153	–	258,218
Calvert	9,400,646	3,017,479	69,335	469,008	–	16,892	16,111	14,047	–	–
Caroline	6,437,687	2,666,267	55,890	363,190	–	6,248	10,068	1,739	–	–
Carroll	23,957,567	12,933,652	67,551	1,332,649	–	18,501	12,601	15,652	–	–
Cecil	18,803,622	9,084,342	87,167	1,154,035	–	19,717	17,068	–	–	–
Charles	25,591,860	12,648,532	101,565	1,606,140	–	13,618	58,802	112,536	–	889
Dorchester	8,151,203	3,607,177	69,975	376,046	–	6,450	40,871	32,369	18,000	1,385
Frederick	29,589,765	15,001,634	–	1,536,[illegible]	–	12,000	39,[illegible]96	14,067	–	–
Garrett	9,066,867	3,377,032	72,[illegible]05	466,687	–	6,737	39,709	–	–	–
Harford	40,403,944	20,616,229	127,760	2,424,092	–	15,174	22,571	–	–	–
Howard	27,559,166	13,818,623	40,950	2,[illegible]29,606	–	10,417	8,697	–	–	–
Kent	3,415,252	1,456,216	31,095	189,249	–	3,500	44,515	11,632	–	–
Montgomery	89,327,391	21,007,654	273,870	4,223,991	–	37,873	13,831	101,804	–	–
Prince George's	150,526,954	70,741,120	430,947	13,[illegible]06,477	–	49,[illegible]55	65,583	16,914	–	30,644
Queen Anne's	5,829,310	2,601,039	32,155	350,387	–	11,719	–	38,251	–	–
St. Mary's	18,159,701	8,591,876	115,[illegible]75	1,[illegible]26,653	2,049	8,658	46,104	14,050	–	–
Somerset	5,248,110	2,302,344	67,185	259,874	–	5,975	61,595	30,860	–	–
Talbot	3,372,402	1,052,542	56,[illegible]50	238,115	–	2,376	–	8,034	–	–
Washington	24,456,896	12,920,141	156,589	1,382,383	–	–	–	62,701	–	–
Wicomico	15,761,781	7,[illegible]05,380	117,[illegible]60	1,060,454	–	9,429	10,018	12,650	–	1,255
Worcester	5,437,770	720,[illegible]10	64,[illegible]58	217,[illegible]29	–	15,[illegible]95	15,918	8,256	–	–

Table 7 (Continued)

Revenue from the State of Maryland for Public School Purposes, 1982 - 83

Current Expense Fund

Local Unit	Vocational Center	Transportation Subsidy	Driver Education	School Security Subsidy	Extended Elementary Education	Other *	Teachers' Retirement /	Social Security /
Total State		$37,176,628	$2,544,589	$181,111	$4,284,589	$7,802,269	$154,506,676	$68,677,869
Allegany	-	2,021,388	44,059	27,261		90	2,623,414	1,106,333
Anne Arundel		5,654,432	274,865	12,568	182,041	32,272	14,211,783	6,450,795
Baltimore City	-	8,243,143	239,268	33,817	906,187	1,151,624	19,842,048	9,230,196
Baltimore	-	11,809,127	196,581	129,084	93,852	4,303	24,973,601	10,730,631
Calvert	-	1,855,976	17,080	10,529	7,276	54,049	1,529,093	731,570
Caroline	-	668,842	35,130	27,281	-	30,292	729,809	332,830
Carroll	-	3,264,570	161,074	12,261			3,251,917	1,590,797
Cecil	-	2,867,236	-	27,250	23,050	330	2,262,041	1,045,329
Charles	-	3,997,800	80,000	38,401	151,212	68,231	2,802,455	1,472,677
Dorchester	-	1,216,434	24,989	38,261	105,495	1,821	980,034	437,695
Frederick	-	4,650,552	134,049	12,384	166,514	31,941	4,439,148	2,055,420
Garrett	-	1,178,440	21,771	27,261	75,009	10,139	932,076	392,854
Harford	-	4,154,260	169,130	26,607		9,220	5,655,140	2,595,031
Howard	-	4,334,660	61,875	14,471		53,785	5,205,180	2,471,807
Kent	-	700,000	9,170	27,261	-	1,974	491,099	241,577
Montgomery	-	10,642,487	438,530	-	136,526	987,974	25,756,960	11,841,362
Prince George's	-	15,366,277	330,210	164,238		36,464	21,864,815	10,805,939
Queen Anne's	-	1,264,556	25,270	5,893	-	33,218	768,284	375,051
St. Mary's	-	2,359,232	62,730	27,261	234,865	59,344	1,963,701	930,549
Somerset	-	806,850	12,643	16,000	-	31,070	564,152	244,241
Talbot	-	661,960	17,550	27,261		14,000	603,627	355,755
Washington	-	2,756,513	101,030	30,455		113,526	3,636,612	1,610,420
Wicomico	-	2,352,113	57,915	31,261	-	22,520	2,126,040	1,009,380
Worcester	-	1,281,052	23,342	27,261		-	1,059,125	533,969

* See supplementary information following Table 7 for description of projects.
/ Paid direct by State.

Table 7 (Continued)

Revenue from the State of Maryland for Public School Purposes: 1982 - 83

Local Unit	Food Service Fund		School Construction Fund		Debt Service Fund	
	Food Service Aid	Other	Construction Aid	Other	Construction Aid	Other
Total State	$4,705,067	$14,574	$47,062,541	$31,539	$27,364,275	$2,720,959
Allegany	145,621	-	2,824,744		213,270	-
Anne Arundel	246,395	-	-	-	-	2,671,659
Baltimore City	1,949,110	8,529	14,312,047	-	6,153,625	-
Baltimore	259,838	-	431,126	-	5,650,674	-
Calvert	44,798	-	1,643,518	-	26,625	-
Caroline	34,975	-	-	-	165,545	-
Carroll	44,693	-	5,617	-	-	-
Cecil	64,977	-	1,912,563	-	202,400	-
Charles	99,835	-	1,434,527	-	408,400	-
Dorchester	-	-	1,234,000	-	-	-
Frederick	90,336	-	1,329,648	-	1,001,050	-
Garrett	63,626	-	1,598,905	-	-	-
Harford	119,842	-	2,555,710	-	1,191,550	-
Howard	43,157	-	503,000	-	423,423	-
Kent	15,594	-	-	-	-	-
Montgomery	315,910	6,045	1,170,000	31,539	4,346,823	-
Prince George's	746,199	-	6,103,697	-	5,634,064	-
Queen Anne's	32,035	-	-	-	273,250	-
St. Mary's	81,840	-	2,077,422	-	53,036	-
Somerset	47,024	-	-	-	-	49,300
Talbot	17,697	-	-	-	204,517	-
Washington	136,892	-	939,360	-	526,231	-
Wicomico	63,720	-	1,005,130	-	361,330	-
Worcester	44,961	-	1,256,257	-	123,712	-

Detailed Explanation of "Other State Funds" as summarized on the preceding table.

Local Unit	Purpose	Amount	Local Unit	Purpose	Amount
Allegany	Unidentified	$ 50	Kent	Certification & Accredita-	$ 2,973
Anne Arundel	Unidentified	27,272		tion Grants	
Baltimore City	Unidentified	6,151,634		Health Education	1,000
Baltimore County	Health Education	1,000	Montgomery	Regional Institute	922,910
	Pupil Services	2,300		for Children and	
Calvert	Disruptive Youth	20,300		Adolescents	
	Humanities Grant	5,098		Coaching for Teacher Education	2,042
	Project Basic Facilitator--			Improving Administrator Effec-	2,771
	Trust and Agency Fund	27,991		tiveness	
Caroline	Energy Conservation	6,403		Noyes Children's Center	20,289
	Project Improve	500		School Bus Driver Training	39,962
	Project Basic	9,498	Prince George's	Bowie State College	9,720
	Project Basic Facilitator--			Health Education	990
	Trust and Agency Fund	27,991		Model Demonstration	19,075
Cecil	Curricular Development--			Pupil Services	972
	Trust and Agency Fund	320		Refining School Psychology	259
Charles	Curriculum Development	4,060		Science Education	86
	Promoting Teacher Effectiveness	303		Unidentified	15,362
	Pupil Services	400	Queen Anne's	Alcohol Highway Safety Educa-	1,300
	Unidentified	84,220		tion	
Dorchester	Curriculum Committee	880		School Improvement through	4,305
	Curriculum Development	133		Instruction	
Frederick	Energy Conservation Measures	6,678		Unidentified	27,613
	Technical Assistance	20,350	St. Mary's	Apprenticeship School Linkages	500
	Unidentified	4,867		Assessing Teacher Effectiveness	1,500
Garrett	Career Education	4,311		Curriculum Development	738
	Dept. of Energy	285		CUSP Grants	17,957
	Kindergarten Inservice	818		Gifted and Talented	23,321
	Unidentified	4,735		Unidentified	15,328
Harford	Unidentified	9,220	Somerset	Certification & Accreditation	3,500
Howard	Bus Driver Training	13,564		Grants	
	Health Education	1,250		Unidentified	27,570
	Health & Dental Hygiene	4,590	Talbot	Pupil Services	3,100
	Kindergarten Inservice	1,640		Unidentified	10,988
	Pupil Services	1,000	Washington	Unidentified	113,526
	Unidentified	31,737	Wicomico	Unidentified	22,520

Table 9

Revenue from the Federal Government for Maryland Public Schools: 1982-83

	Total Federal Funds	Adult Education Act	Alcohol & Drug Abuse Educ. Act	Bilingual Education Program	Comprehensive Employment & Training Act	Migrant Program	Education Consolidation & Improvement Act Chapter 1 Other	Education Consolidation & Improvement Act Chapter II Block Grant
Total State	$146,571,173	$1,235,733	$26,951	$96,558	$1,133,423	$600,036	$44,779,203	$6,838,296
Allegany	3,373,705	42,495	–	–	–	–	1,094,257	128,616
Anne Arundel	11,647,288	98,639	–	–	–	–	2,146,678	568,551
Baltimore City	48,383,609	215,000	–	–	–	–	8,089,006	1,306,506
Baltimore	9,571,327	134,641	–	–	–	–	2,614,215	914,403
Calvert	1,594,450	15,957	–	–	74,024	–	520,006	71,618
Caroline	1,371,067	–	–	–	75,941	91,914	475,703	40,357
Carroll	2,236,671	32,475	–	–	77,935	–	530,531	137,544
Cecil	1,972,293	–	–	–	66,703	–	593,439	101,820
Charles	3,260,258	55,351	–	–	153,051	–	768,899	212,895
Dorchester	1,760,708	14,175	–	–	–	145,031	497,811	87,849
Frederick	5,367,650	29,500	–	–	–	–	755,632	250,283
Garrett	1,732,642	–	–	–	–	–	637,741	43,826
Harford	5,230,224	–	–	–	–	–	965,106	209,162
Howard	2,153,935	–	–	–	–	–	331,603	215,402
Kent	639,164	19,800	–	–	51,364	1,420	229,968	34,446
Montgomery	11,367,115	89,506	26,951	54,709	72	–	2,323,675	866,435
Prince George's	21,212,153	164,000	–	–	153,403	–	3,852,462	683,473
Queen Anne's	1,184,192	44,770	–	–	66,618	90,493	322,570	66,650
St. Mary's	3,634,832	21,150	–	–	139,460	–	766,332	152,423
Somerset	1,744,764	102,274			926	113,420	482,233	113,372
Talbot	915,258	–	–	–	50,867	–	145,695	39,829
Washington	4,301,254	36,228	–	–	–	48,987	1,128,542	220,461
Wicomico	2,180,234	43,396	–	–	83,034	42,382	679,420	119,028
Worcester	1,432,164	14,961		29,180	92,492	46,189	502,268	62,517

Table 6 (Continued)

Receipts from the Federal Government for Selected Public Services: 1982-83

	Recreation and Natural Resources ($)	Energy Production & Conservation ($)	Environmental Protection ($)	Direct Service Programs: Value of Food & Health Deductions ($)	Value of U.S.D.A. Commodities ($)	Nonstamped Programs: Estimation of Unreported Tax ($)	P.L. 89-313	Revenue Sharing
Total State	$294,574	$136,940	-	237,400,002	$9,059,713	$20,736,620	$1,605,525	$2,317,771
Allegany	2,450	-	-	929,101	473,756	902,711	35,056	-
Anne Arundel	-	-	-	1,883,333	612,579	2,015,187	80,648	-
Baltimore City	-	-	-	15,917,421	1,674,966	4,603,403	590,306	-
Baltimore	-	-	-	1,977,502	1,112,708	1,696,898	108,695	-
Calvert	-	-	-	333,800	98,895	263,068	5,935	-
Caroline	-	10,400	-	525,814	-	162,648	-	-
Carroll	-	-	-	573,530	301,069	490,863	24,879	78,275
Cecil	-	-	-	437,607	145,764	319,175	20,913	-
Charles	-	-	-	700,592	345,461	593,087	30,475	-
Dorchester	-	-	-	471,294	91,510	229,786	9,351	-
Frederick	-	-	-	762,505	82,677	690,981	19,038	-
Garrett	-	-	-	419,955	141,714	300,327	-	-
Harford	-	-	-	993,300	401,430	639,269	1,951	-
Howard	-	-	-	395,269	309,937	575,926	35,205	-
Kent	-	-	-	134,712	-	78,594	-	-
Montgomery	177,950	-	-	3,082,150	-	2,557,414	112,439	831,934
Prince George's	82	-	-	5,225,708	2,159,022	3,109,200	222,447	1,099,771
Queen Anne's	-	-	-	241,431	-	241,883	1,337	-
St. Mary's	-	100,340	-	594,416	164,529	130,246	213,676	-
Somerset	-	-	-	361,301	59,954	225,757	14,526	-
Talbot	-	-	-	179,761	-	147,706	-	-
Washington	11,700	-	-	925,590	453,356	815,433	49,658	307,792
Wicomico	-	-	-	634,713	119,367	368,214	34,513	-
Worcester	-	-	-	320,070	-	177,231	6,367	-

Table 8 (continued)

Revenues from the Federal Government for Maryland Public Schools: 1982-83

	Highway Safety	Impact Aid P.L. 81-874	Indian Education Act	Science Assistance Act	Vocational Education Act	Water & Boat Safety Act	Other Federal Programs*
Total State	$9,967	$10,809,291	$118,613	$564,041	$7,102,164	$8,794	$1,656,186
Allegany	-	-	-	-	354,950	-	20,473
Anne Arundel	-	1,312,371	-	15,277	504,264	1,740	308,013
Baltimore City	-	230,360	11,296	14,127	1,577,598	-	-
Baltimore	-	80,070	-	25,873	933,609	-	4,251
Calvert	4,693	76,960	-	-	101,498	-	-
Caroline	-	-	-	317	157,219	-	554
Carroll	-	19,729	-	268	361,525	-	-
Cecil	-	65,612	-	192	172,558	-	-
Charles	-	267,312	13,162	1,104	127,973	1,354	13,241
Dorchester	5,166	4,083	-	-	116,789	2,496	59,077
Frederick	-	-	-	16	192,881	-	364,557
Garrett	-	-	-	-	157,344	-	32,133
Harford	-	1,812,140	-	4,269	148,669	-	-
Howard	-	113,286	-	25,102	152,060	-	150
Kent	-	-	-	-	78,580	-	356
Montgomery	-	698,591	13,113	370,608	403,571	-	77,934
Prince George's	-	2,866,476	50,627	94,551	746,294	-	512,221
Queen Anne's	-	-	-	-	115,360	-	-
St. Mary's	-	1,179,059	-	2,106	252,929	3,068	-
Somerset	-	-	-	-	142,473	-	82,546
Talbot	-	-	-	1,976	69,932	-	
Washington	-	2,184	-	5,447	262,506	136	137,624
Wicomico	107	-	-	-	135,138	-	1,630
Worcester	-	-	-	2,691	94,184	-	11,223

*See following page for description of programs.

Description of "Other Federal Programs" as described on previous page.

Local Unit	Program	Amount	Local Unit	Program	Amount
Allegany	Occupational Information Project	$ 2,092	Garrett	Energy Conservation	$ 32,133
	Outreach	1,200	Harford	ESEA Title IVB	146
	Instructional Improvement	1,600		Adjustment	4
	Underwritten Direct Federal Aid	15,816	Kent	ESEA Title IVB	356
	Adjustment	3	Montgomery	ESEA Title IVB	77,934
Anne Arundel	ESEA Title IVB	$304,010	Prince George's	Education Inservice	121,735
	National Diffusion for the Handicapped	4,805		ESEA Title IVB	390,486
Baltimore County	ESEA Title IVB	4,351	Somerset	ESEA Title IVB	2,621
Caroline	ESEA Title IVB	554		Teacher Center	18,434
Charles	ESEA Title IVB	2,787		Youth Employment Program	61,487
	Teacher Corps	10,457		Adjustment	4
Dorchester	Summer Youth Employment	54,664	Washington	ESEA Title IVB	1,832
	Youth Employment & Training	4,413		Dept of Social Service	135,987
Frederick	DHE	5,000		Adjustment	5
	Energy Conservation	13,356	Wicomico	ESEA Title IVB	1,627
	ESEA Title IVB	2,518		Adjustment	3
	Unidentified	373,678	Worcester	Misc	11,223
	Adjustment	5			

Table 9

Public State Aid for Current Expense: Actual Data Schedule: 1980-81

Local Unit	Total Pupils 9/30/80	Pupils x $1,0963	Total Local Wealth (Thousands)	Local 2.00%	Total*	State Share Per Pupil	State Share Per Pupil Wealth Adjusted	Poverty Aid	Targeted Aid	Tuition Rates	Total Current Expense Aid
Total State	695,960.01	$761,164,090	$64,291,239	$360,865,252	$401,298,838	$560.20	$2,909,000	$11,238,950	$6,000,000	$156,780	$426,094,573
Allegany	12,442.00	13,641,316	821,467	4,001,924	9,057,392	727.97	59,091	-	356,758	84,310	9,557,543
Anne Arundel	65,271.53	71,668,169	5,732,363	32,134,415	39,533,725	605.68	420,986	-	-	-	39,954,711
Baltimore City	117,538.75	129,057,548	6,752,954	37,681,262	91,376,286	777.41	562,462	11,238,950	5,049,086	-	108,216,784
Baltimore	89,844.28	98,649,019	10,458,774	59,714,557	38,934,462	433.32	332,697	-	-	49,992	39,276,511
Calvert	7,411.25	8,170,493	919,398	5,191,014	3,017,479	405.51	27,200	-	-	-	3,044,679
Caroline	4,334.50	4,759,280	225,482	1,293,874	3,395,407	686.42	31,358	-	190,355	-	3,717,122
Carroll	19,057.75	20,919,920	1,447,699	8,114,641	12,805,278	672.10	26,920	-	129,021	19,098	14,032,331
Cecil	12,174.50	13,367,601	701,896	3,933,816	9,433,785	774.88	64,150	-	433,652	-	9,931,592
Charles	16,897.20	18,554,126	1,137,416	6,263,340	12,290,786	727.35	50,693	-	351,146	-	12,737,625
Dorchester	5,039.50	5,533,371	341,644	1,926,191	3,607,177	715.78	48,812	-	-	-	3,655,189
Frederick	22,684.00	24,819,192	1,751,974	9,920,162	14,902,030	657.56	109,968	-	153,070	-	15,261,968
Garrett	5,435.50	5,850,379	317,848	1,781,603	4,076,776	750.09	36,015	-	180,017	-	4,292,808
Harford	28,909.75	31,742,906	2,013,991	11,288,811	20,454,095	707.58	114,139	-	195,772	-	20,764,276
Howard	24,089.25	26,430,115	2,608,523	14,623,291	11,806,824	490.01	80,483	-	-	-	11,907,305
Kent	2,581.50	2,837,781	241,717	1,354,874	1,482,907	574.77	17,693	-	-	13,360	1,513,970
Montgomery	92,181.03	101,214,738	14,398,445	80,719,027	21,069,711	228.57	110,819	-	-	-	21,180,530
Prince George's	113,027.25	124,193,921	9,402,400	53,207,125	70,896,796	627.25	474,929	-	-	-	71,380,725
Queen Anne's	4,252.75	4,669,520	422,071	2,365,791	2,523,137	593.69	30,135	-	81,403	-	2,634,765
St. Mary's	11,367.25	12,151,841	701,365	3,931,797	8,220,044	742.74	84,010	-	377,304	-	8,681,548
Somerset	3,387.50	3,719,475	176,364	988,556	2,730,919	806.14	39,366	-	171,425	-	2,932,710
Talbot	3,740.00	4,106,520	544,849	3,053,988	1,052,532	281.43	11,167	-	-	-	1,063,699
Washington	18,500.50	20,311,549	1,366,322	7,658,507	12,653,042	683.94	116,615	-	255,019	-	13,024,676
Wicomico	11,126.00	12,218,544	838,865	4,588,092	7,628,452	685.54	49,967	-	75,357	-	7,753,996
Worcester	4,925.50	5,408,399	815,421	4,732,754	669,455	135.91	6,105	-	-	-	675,550

Table 10

Assessed Valuation per Pupil Attending and per Capita: State of Maryland: 1962-63

Local Unit	Assessed Valuation of State Property	Number of Pupils Belonging *	Wealth per Pupil	Population 1962	Wealth per Capita
Total State	$ 53,279,220	87,..,.0.6	$ 77,912	4,277,800	$ 12,209
Allegany	607,107	12,080.2	50,280	79,800	7,621
Anne Arundel	4,528,575	63,206.8	71,595	387,700	11,680
Baltimore City	5,805,713	115,134.9	51,129	761,300	7,732
Baltimore	8,401,117	84,963.2	98,879	663,400	12,664
Calvert	1,139,197	7,456.7	150,026	38,000	29,716
Caroline	185,087	4,161.9	43,978	23,900	7,661
Carroll	1,191,359	18,566.1	64,121	102,600	11,618
Cecil	566,708	11,672.0	47,731	62,000	9,142
Charles	987,481	16,232.2	60,830	78,800	12,531
Dorchester	313,030	4,969.6	62,979	30,906	10,176
Frederick	1,499,990	22,115.9	67,821	121,600	12,335
Garrett	270,054	5,202.8	51,905	27,700	9,749
Harford	1,460,809	27,022.9	53,709	172,700	9,732
Howard	2,415,000	23,661.2	103,775	111,900	18,461
Kent	200,655	2,408.8	82,639	16,300	12,492
Montgomery	10,169,696	89,710.5	121,163	597,100	18,352
Prince George's	7,316,924	107,020.5	67,851	659,300	10,990
Queen Anne's	358,734	4,392.8	80,526	27,700	12,937
St. Mary's	590,777	10,632.9	54,621	62,800	9,248
Somerset	185,124	3,387.1	43,141	16,100	11,487
Talbot	493,158	3,680.7	116,158	26,600	19,160
Washington	1,175,435	18,029.5	65,198	115,200	10,204
Wicomico	759,432	10,937.0	68,807	66,900	11,762
Worcester	832,851	4,731.5	176,019	32,400	25,705

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil terms.

Table II

Total Income Appropriations Maryland Public Schools: FY2003

Local Unit	Total Income*	All Other Purpose	Current Expense	School Construction	Debt Service	Total	Current Expense	School Construction	Debt Service
	Appropriations for Public Schools					Percent of Total Income Appropriated to Schools			
Total State	$2,600,269,276	$1,267,738,941	$1,196,914,694	$40,360,668	$95,254,973	46.0	46.0	1.2	1.6
Allegany	31,431,015	15,566,113	14,834,709	17,617	12,576	47.5	47.3	0.1	0.1
Anne Arundel	281,784,611	101,786,638	161,161,134	836,581	-	36.5	36.1	0.4	-
Baltimore City	488,248,365	149,825,441	175,711,150	5,330,975	18,640,350	31.1	36.1	1.1	3.9
Baltimore	589,296,435	251,842,881	300,261,117	6,756,158	30,296,279	36.3	50.6	1.1	1.5
Calvert	25,963,503	15,661,399	15,011,347	226,975	423,427	60.4	57.9	0.9	1.6
Caroline	7,831,830	3,904,971	3,904,971	-	-	50.1	50.1	-	-
Carroll	43,071,[illegible]	25,737,830	22,375,230	421,841	939,116	57.0	52.0	1.1	1.9
Cecil	23,821,604	15,615,617	13,679,232	140,000	385,629	65.0	61.2	2.5	1.1
Charles	36,361,750	21,396,315	19,243,193	4,552,106	559,458	60.0	56.1	12.3	2.4
Dorchester	12,867,668	6,139,756	6,139,756	-	-	48.1	48.1	-	-
Frederick	58,825,967	34,864,195	32,511,513	1,717,929	635,753	59.5	55.5	2.9	1.1
Garrett	13,512,151	4,977,552	4,977,552	-	-	37.0	37.0	-	-
Harford	85,527,903	54,111,650	51,581,575	558,000	1,592,589	59.0	56.4	1.0	2.4
Howard	94,901,756	54,536,871	50,177,186	1,178,658	2,980,713	57.9	53.7	1.3	2.9
Kent	7,860,223	3,865,896	3,602,682	-	263,214	59.0	45.3	-	4.7
Montgomery	580,235,851	286,585,121	268,814,985	9,701,000	58,913	50.1	43.0	1.1	-
Prince George's	386,759,689	189,968,072	172,590,134	1,433,000	6,136,868	47.5	46.5	0.4	1.6
Queen Anne's	11,056,473	6,807,419	6,611,236	196,183	43,020	61.6	59.8	1.8	0.4
St. Mary's	20,306,250	13,536,830	13,471,830	-	106,000	66.6	66.3	-	0.5
Somerset	5,571,702	2,637,030	2,637,030	-	-	47.3	47.3	-	-
Talbot	11,784,814	7,261,222	7,014,444	-	170,156	61.6	59.5	-	1.4
Washington	42,665,436	25,886,017	23,430,625	238,503	585,809	59.9	54.9	0.7	2.2
Wicomico	27,854,190	15,982,198	15,810,243	20,000	971,340	58.7	43.1	0.1	3.5
Worcester	25,047,361	11,616,637	11,010,527	285,000	-	59.0	17.0	2.9	-

*Figures for State Retirement Fiscal Services Bldg/Grounds, Revenue Reserve, and Financial Assistance.
Source: Local Appropriations, Total Income and Expenditures.
/Indicates total service appropriations $0.00.

Table 12

Local Appropriations for Public Schools as a Percent of Assessed Valuation
Maryland Public Schools: 1982-83

Local Unit	Appropriation				Percent of Assessed Valuation			
	Total	Current Expense	School Construction	Debt Service	Total	Current Expense	School Construction	Debt Service
Total State	$1,267,568,350	$1,196,993,092	$30,760,604	$39,799,608	2.14	2.29	0.06	0.08
Allegany	14,876,113	14,838,799	37,612	37,702	2.45	2.44	*	0.01
Anne Arundel	101,799,624	101,804,124	795,500	-	2.25	2.23	0.02	-
Baltimore City	149,025,451	135,774,138	5,340,975	18,650,320	2.55	2.34	0.09	0.32
Baltimore	221,352,801	208,826,217	6,235,128	5,991,636	2.64	2.49	0.08	0.07
Calvert	15,661,569	15,011,537	226,975	423,427	1.39	1.33	0.02	0.04
Caroline	3,934,571	3,934,571	-	-	2.15	2.15	-	-
Carroll	/23,717,240	22,335,140	351,947	830,186	1.98	1.87	0.01	0.07
Cecil	15,615,617	14,699,992	600,000	315,625	2.76	2.59	0.11	0.06
Charles	25,295,945	19,964,181	4,452,316	879,448	2.56	2.02	0.45	0.09
Dorchester	6,199,996	6,199,996	-	-	1.98	1.98	-	-
Frederick	38,884,195	32,523,513	1,717,929	642,753	2.33	2.17	0.12	0.04
Garrett	4,977,882	4,977,882	-	-	1.84	1.84	-	-
Harford	39,111,650	36,941,375	628,066	1,572,209	2.63	2.48	0.04	0.11
Howard	51,350,871	50,295,166	1,164,053	2,702,712	2.24	2.07	0.05	0.11
Kent	3,765,636	3,502,500	-	263,136	1.81	1.68	-	0.13
Montgomery	290,575,428	284,314,915	6,231,600	28,913	2.67	2.61	0.06	*
Prince George's	179,960,072	172,330,114	1,433,890	6,196,068	2.46	2.36	0.02	0.08
Queen Anne's	6,807,419	6,613,266	150,153	44,020	1.92	1.87	0.04	0.01
St. Mary's	13,455,840	13,349,640	-	106,200	2.42	2.40	-	0.02
Somerset	2,637,080	2,637,080	-	-	1.80	1.80	-	-
Talbot	7,251,222	7,054,066	-	197,156	1.46	1.42	-	0.04
Washington	25,606,013	24,370,685	288,509	946,819	2.18	2.07	0.03	0.08
Wicomico	14,302,138	13,310,847	20,031	971,260	1.90	1.77	*	0.13
Worcester	11,616,527	11,031,527	585,000	-	1.40	1.33	0.07	-

*Less than 0.01 percent.
/Includes local service appropriation of $59,967

Table 13

Total Appropriations for Public Schools as a Percent of Net Taxable Income and Percent of Assessed Valuation Plus Per Taxable Dollar: Maryland Public Schools — FY 1985

Local Unit	Percent of Net Taxable Income: Total	Percent of Net Taxable Income: Current Expense	Percent of Net Taxable Income: Capital Construction	Percent of Net Taxable Income: Debt Service	Percent of Assessed Valuation per $1 Taxable Income: Total	Percent of Assessed Valuation per $1 Taxable Income: Current Expense	Percent of Assessed Valuation per $1 Taxable Income: Capital Construction	Percent of Assessed Valuation per $1 Taxable Income: Debt Service
Total State	4.96	4.85	0.11	0.14	1.57	1.53	0.03	0.04
Allegany	4.24	4.22	0.01	0.01	1.35	1.35	*	*
Anne Arundel	3.96	3.95	0.01	–	1.43	1.42	0.01	–
Baltimore City	4.31	3.71	0.06	0.55	1.62	1.41	0.06	0.20
Baltimore	4.32	4.07	0.13	0.12	1.63	1.54	0.05	0.04
Calvert	6.07	6.01	0.10	0.05	1.36	1.31	0.02	0.01
Caroline	3.90	3.85	–	–	1.63	1.60	–	–
Carroll	3.83	3.79	0.07	0.04	1.31	1.29	0.01	0.01
Cecil	5.13	4.98	0.15	0.10	1.49	1.45	0.07	0.03
Charles	5.55	5.35	0.20	0.19	1.72	1.66	0.31	0.06
Dorchester	.			–	1.69	1.69	–	–
Frederick	4.80	4.56	0.23	0.09	1.56	1.49	0.04	0.03
Garrett	5.08	5.08			1.13	1.13	–	
Harford	4.52	4.08	0.07	0.17	1.64	1.53	0.01	0.07
Howard	4.36	4.22	0.11	0.04	1.34	1.32	0.01	0.01
Kent	4.85	4.81	–	0.03	1.62	1.61	–	0.01
Montgomery	4.76	4.66	0.10	*	1.72	1.68	0.04	*
Prince George's	5.21	5.03	0.04	0.14	1.71	1.67	0.02	0.05
Queen Anne's	4.83	4.74	0.10	0.08	1.56	1.52	0.03	0.01
St. Mary's	4.69	4.65	–	0.04	1.59	1.58	–	0.01
Somerset	4.31	4.31	–	–	1.74	1.74	–	
Talbot	3.57	3.57	–	0.10	1.04	1.01		0.03
Washington	4.33	4.23	0.03	0.10	1.56	1.53	0.2	0.03
Wicomico	4.41	4.39	0.01	0.01	1.51	1.51	*	0.01
Worcester	7.06	6.70	0.36	–	1.17	1.11	0.6	–

*Less than 0.01 percent.